

Internal Revenue Service
memorandum

CC:TL-N-295-89

Br4:HGSalamy

date: OCT 18 1988

to: District Counsel, San Francisco W:SF
Attn: E. Doerring

from: Assistant Chief Counsel (Tax Litigation) CC:TL

subject: [REDACTED]

This is response to your October 5, 1988, request for technical advice regarding last known address in the venue of the Ninth Circuit. The [REDACTED] fact pattern is a complicated one and the question you pose is whether Wallin v. Commissioner, 744 F.2d 674 (9th Cir. 1984) requires the Service to make further attempts to locate a taxpayer after correspondence is returned undelivered.

Recently, the Ninth Circuit decided King v. Commissioner, 9th Cir. No. 97-7418 (September 21, 1988), discussing Wallin and other Ninth Circuit precedents, in holding that the taxpayer's last known address is that shown on the most recent return unless the taxpayer specifically communicates "clear and concise" notice of a change of address to the Service. See also Mulder v. Commissioner, 5th Cir. No. 87-4810 September 19, 1988).

Attached for your information are copies of the King and Mulder opinions. Please review them with the [REDACTED] facts in mind and if you require our further coordination with us, please let us know. Because the opinions are so recent, we are presently undecided as to what steps should now be taken by the Service although it appears that certiorari cannot be justified at this time.

MARLENE GROSS
Assistant Chief Counsel
(Tax Litigation)

By: [Signature]

HENRY G. SALAMY
Chief, Branch No. 4
Tax Litigation Division

Attachments:
cc King & Mulder opinions

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